

In the Claims:

Please amend claims 1-2, 7 and 9, and add new claim 10 as follows:

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1. (Currently amended) A current-perpendicular-to-the-plane structure magnetoresistive element comprising:

a lower portion of a magnetoresistive film extending over a surface of a lower electrode layer by a first width in a lateral direction;

an upper portion of the magnetoresistive film extending over a surface of the lower portion by a second width smaller than the first width in the lateral direction;

insulators sandwiching the upper portion of the magnetoresistive film located adjacent the upper portion on the surface of the lower portion in the lateral direction;

domain control magnetic layers sandwiching the upper portion of the magnetoresistive film and the insulators in the lateral direction, said domain control magnetic layers spaced from the upper portion by the insulators; and

an upper electrode layer contacting the upper portion of the magnetoresistive film.

2. (Currently amended) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 1, wherein said ~~insulator is~~ insulators are magnetic.

3. (Original) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 1, wherein said upper portion of the magnetoresistive film includes a free magnetic layer.

4. (Original) A method of making a current-perpendicular-to-the-plane structure magnetoresistive element, comprising:

forming a magnetoresistive film on a surface of a lower electrode layer;

forming a pair of domain control magnetic layers sandwiching the magnetoresistive film;

forming an insulator film covering over the domain control magnetic layers;

and

subjecting an upper surface of the magnetoresistive film to an etching process.

5. (Original) The method according to claim 4, wherein said insulator film remains on the domain control magnetic layers after the etching process.

6. (Original) The method according to claim 5, wherein grooves are formed between the magnetoresistive film and the respective domain control magnetic layers based on the etching process.

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7. (Currently amended) The method according to claim 6, wherein ~~an~~  
~~insulator is~~ insulators are filled in the ~~groove~~ grooves.

8. (Original) The method according to claim 7, wherein said  
magnetoresistive film includes a free magnetic layer located between the insulators.

9. (Currently amended) The method according to claim 8, wherein said  
~~insulator is a~~ insulators are magnetic.

10. (New) The current-perpendicular-to-the-plane structure magnetoresistive  
element according to claim 2, wherein said insulators are made of an alloy of  $\text{Co-}\gamma\text{Fe}_2\text{O}_3$ .

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